

**Table 9.35-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2015**

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
<b>Total</b>	303,921	163,154	101,398	15,083	18,620	5,195	416
Active tax credits							
Promote social welfare							
Refundable food/excise	26,854	26,854	-	-	-	-	-
Low-income household renters	3,321	3,321	-	-	-	-	-
Child and dependent care expenses	9,530	9,530	-	-	-	-	-
Child passenger restraint systems	74	74	-	-	-	-	-
Employment of vocational rehabilitation referrals	10	(D)	(D)	-	-	-	-
Low-income housing	19,501	273	793	9,444	8,992	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	54	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	295	209	86	-	-	-	-
Motion picture, digital media & film production	39,920	1,082	38,838	-	-	-	-
Renewable energy technologies 1/	98,566	62,879	31,715	3,550	-	239	184
Enterprise zone	890	715	175	-	-	-	-
Ethanol facility	-	-	-	-	-	-	-
Important agricultural lands	388	(D)	(D)	-	-	(D)	-
Research activities	2,909	263	2,646	-	-	-	-
Capital infrastructure	1,113	980	130	-	-	3	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	30,201	5,653	21,782	2,089	-	446	232
Income tax paid to another state or foreign country	45,001	40,552	-	-	-	4,449	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	-	-	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	24,154	10,699	3,767	-	9,629	60	-
Energy conservation	(1/)	(1/)	(1/)	-	-	(1/)	-
Hotel construction & remodeling	248	(D)	(D)	-	-	-	-
Technology infrastructure renovation	(D)	(D)	-	-	-	-	-
Residential construction & remodeling	826	39	787	-	-	-	-

D Data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information but are included in the total.

X Not applicable.

1/ Data for the energy conservation tax credit are included in the renewable energy tax credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2015* (December 2017), p. 27

<<http://files.hawaii.gov/tax/stats/stats/credits/2015credit.pdf>> accessed March 13, 2018.